REMARKS

Claims 1-30 are pending in the present application. Independent claim 1 and claims 2-11 and 19-23 dependent directly or indirectly on claim 1 are directed to a polarizing element. Independent claim 12 is directed to a liquid crystal display. Independent claim 13 and claims 14-18 and 24-25 dependent directly or indirectly on claim 13 are directed to a method of manufacturing a polarizing element.

In the Office Action, claims 1-8, 11-16, 19-25 and 31-34 are rejected under 35 U.S.C. 103(a) as obvious over US 5,999,243 to Kameyama et al. (Kameyama) in view of US 2003/0002154 to Trapani et al. (Trapani), claims 9 and 17 are rejected under 35 U.S.C. 103(a) as obvious over Kameyama and Trapani, further in view of US 5,880,800 to Mikura et al. (Mikura), and claims 10 and 18 are rejected under 35 U.S.C. 103(a) as obvious over Kameyama and Trapani, further in view of US 6,288,172 to Goetz et al. (Goetz).

It is alleged in the Office Action that the Declaration under Rule 1.131 executed on September 10, 2003 by the inventors Ikuo Kawamoto, Naoki Takahashi, and Tadayuki Kameyama, and submitted on October 10, 2003, only establishes conception but not reduction to practice or diligence, so that it is not effective in antedating Trapani, which has an effective date on July 2, 2001.

Reconsideration and withdrawal of the rejection is respectfully requested. The Declaration of September 10, 2003 and its attachments of evidences, not only conception of the invention before December 15, 1999, but also actual reduction to practice of the invention before December 15, 1999.

In particular, the Declaration referred to the actual experiments reported in the Japanese application (the same as in the present U.S. application), as evidence that the application had been

actually reduced to practice prior to December 15, 1999. The Manual of Patent Examining Practice states that showing priority of invention in a Declaration under Rule 1.131 "may be done by any satisfactory evidence of the fact" (MPEP 715.07). In the present case, the prior Japanese application evidences appropriately that the two-prong test for actual reduction to practice was met before December 15, 1999, i.e., "(i) the party constructed an embodiment or performed a process that met every element of the [claimed invention], and (2) the embodiment or process operated for its intended purpose" (MPEP 2138.05, to which MPEP 715.07 refers). Accordingly, Trapani is effectively antedated.

Regarding the decision in In re Costello, 219 USPQ 389 (Fed. Cir. 1984) which is mentioned in the Office Action, it is submitted that the Costello case concerned the issue of constructive reduction to practice only, and did not involve any issue of actual reduction to practice. Thus, the Costello holding (that constructive reduction to practice is not available when the formalities of 35 U.S.C. 120 for an internal priority claim have not been met) is not relevant to the present case. More precisely, in the present case, the Applicants are not attempting to assert constructive reduction to practice without having met the formalities of 25 U.S.C. 119 for a claim for priority under the Paris Convention, but they are asserting actual reduction to practice based on evidence provided by the Declaration, including specifically the prior Japanese application.

In addition, it is noted that the issue in the present case could not have existed in 1983, at the time of the Costello decision, because it is the 1995 amendments to the U.S. Patent laws in application of the GATT agreements that have made it possible to establish conception and actual reduction to practice, not only in the U.S., but also in any WTO member country (see 35 U.S.C. 104(a)(1)).

In view of the above, it is submitted that the rejections should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

In the event there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

In the event this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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